

SEDGWICK COUNTY, KANSAS

DIVISION OF FINANCE

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DATE: October 16, 2000
TO: Chris Chronis, Chief Financial Officer
FROM: Philip Ross, Management Analyst
SUBJECT: September 2000 Monthly Report

The attached Monthly Report of Financial Condition shows Sedgwick County to be in sound financial condition as it enters the fourth quarter of this fiscal year. Revenues continue to be within budgeted parameters, and expenditures show only modest growth. In fact, revenues were strengthened this month as ad valorem payments from several of the County's largest taxpayers were distributed. For the past two months, these payments were in "error status," which has been corrected. As a result, total ad valorem receipts have exceeded this year's budgeted levels.

There is one item of which you should be aware. The Kansas Coliseum ended the month with a negative fund balance. As an enterprise fund, the Coliseum depends on its own revenues to support its operations. While it appears the fund ended the month with expenditures exceeding receipts by \$29,683, there is an additional \$276,438 that will be transferred to this budget for various capital projects. Once this transfer is made, the fund will return to a positive balance.

Other highlights of the report include:

- Total Revenue through September is \$158,828,435, which is 6.9% above 1999's level;
- Total Commitments are \$136,815,420, which is 5.5% above last year;
- September's fund balance for Total Budgeted Funds is \$51,320,597, or 26.72% of budgeted expenditures. This percentage is within budgeted projections.

If you have questions regarding the information contained in this report, please feel free to contact me or Renfeng Ma, Budget Director. For more information regarding grant activities, please contact Marty Hughes, Revenue Manager.

Attachment

cc: Board of County Commissioners
William P. Buchanan, County Manager

SEDGWICK COUNTY, KANSAS

SEPTEMBER 2000 REPORT OF FINANCIAL CONDITION

SECTION 1: CUMMULATIVE REVENUES AND COMMITMENTS

Revenues

Total revenue for this year returned to projected levels, as final ad valorem payments from some of the County's largest taxpayers were distributed. In addition, the pace of total revenue collections is well above 1999 and 1998 levels.

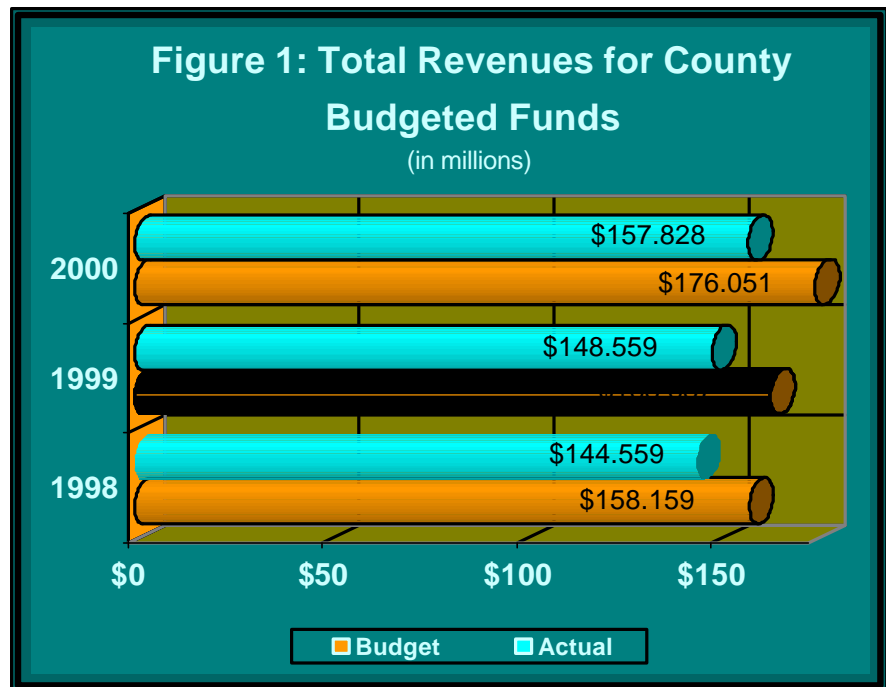
Figure 1 illustrates that this year's collection of \$157,828,435 through September is above the amount collected in 1999 and 1998. This amount is \$8,269,436 higher than last year's amount, and represents 89.1% of the total budgeted revenues for the year, which is more than last year's amount representing 82.4% of the budgeted revenues, and 1998's level of 84.9% of budgeted revenue through September.

Schedule 1, which appears following this narrative, illustrates the differences between budget and the amount of revenues collected from taxes and non-tax sources for year to date.

Tax revenues through September are \$3,532,779 more than last year, as the total amount collected is \$106,479,703. Ad valorem receipts have exceeded projected levels after corrected payments from some of the County's largest taxpayers were distributed. The total amount of ad valorem receipts collected through September is \$71,966,070, which is \$1,091,155 more than budgeted for the year.

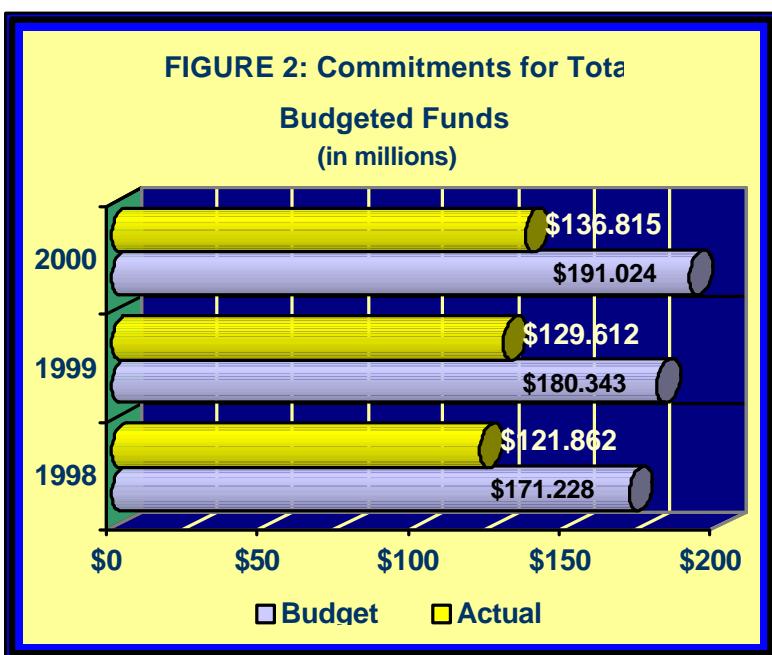
Similarly, Motor Vehicle Tax distributions have exceeded budgeted projections. Through September, the total amount collected is \$9,900,390, which is \$95,707 more than budgeted for the year.

However, Local Retail Sales revenues through September are \$16,052,129, which is \$744,626 less than last year and \$928,824 less than 1998.



As tax revenues have returned to budgeted levels, non-tax revenue collections continue to be strong. Total Non-Tax Revenues collected through September is \$51,348,732, which is an increase of \$5,706,657 over last year's collection of \$45,642,075. All categories within non-tax revenue, except Reimbursements, are above last year's levels, with Use of Money and Property exceeding current year budgeted levels.

Commitments



September commitments represent a 5.5% increase over last year's, continuing this year's trend of modest growth.

Figure 2 illustrates total commitments through September are \$136,815,420, a \$7,203,216 increase from 1999 and a \$14,953,310 increase from 1998.

Schedule 1 shows the increased dollar amount of commitments in 2000, although the percentage of budget commitments is less than last year and 1998's level. The amount committed through September represents 71.2% of

budgeted commitments compared with 71.9% in 1999 and 71.6% in 1998.

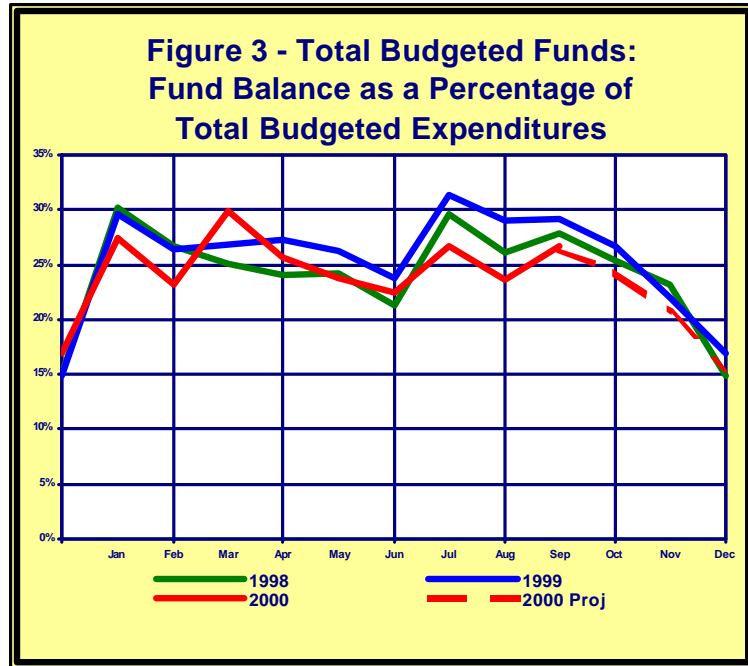
SECTION 2: FUND BALANCE

As illustrated by Figure 3, September's fund balance for Total Budgeted Funds returned to projected levels with a total balance of \$51,320,597, further evidence of strong revenues and modest expenditure growth. As Schedule 2 shows, the total balance amount includes a general fund balance of \$28,499,005 and a special revenue fund balance of \$17,445,257, with the remainder of the balance coming from the County's Bond & Interest Fund, the Kansas Coliseum, and Fleet Management.

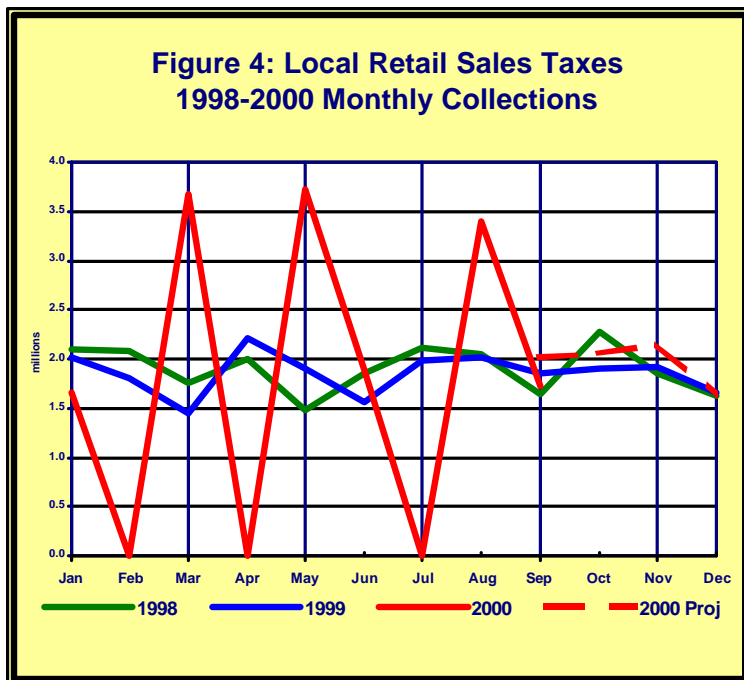
However, while the overall fund balance has returned to budgeted levels, the Coliseum ended the month with a negative balance. This situation will be corrected as a scheduled transfer of \$276,438 for various capital projects into the Coliseum's fund has not occurred. Once this transfer occurs, the fund will return to a positive balance.

Schedule 2A is included in this month's report to provide a projection of this year's year-end fund balances. Projected expenditures for this schedule are based on those provided in Schedule 4A.

Also, following this narrative, Schedule 5 provides a projection of the year-end fund balances for the County's grant funds.



SECTION 3: REVENUE HIGHLIGHTS



Schedule 3 lists total revenues collected through September by fund for the current year and previous two years.

Revenue into **Total County Budgeted Funds** through September is \$157,828,435, which is \$9,269,436 more than last year, and \$13,269,113 more than 1998.

As a percentage of budget, total receipts collected represent 89.1% of budgeted revenues.

General Fund revenues to date are \$97,817,087, which is \$10,312,801 more than last year, and \$7,935,746 more than 1998 revenues. As a

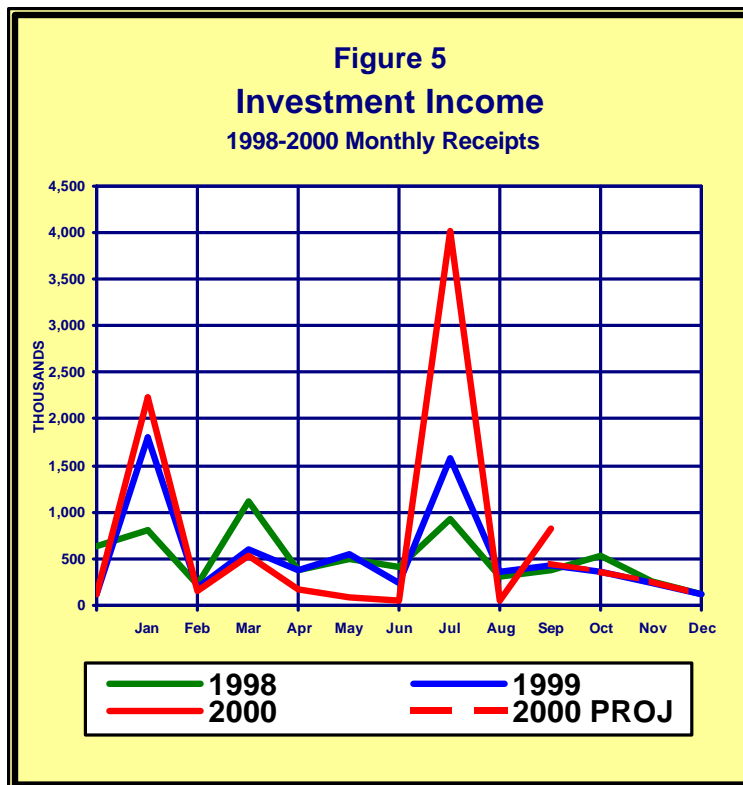
percentage of budget, revenues are above historical levels, as the total amount received through September represents 87.5% of budget, versus 80.0% in 1999 and 86.0% in 1998.

The total amount of revenue coming into Special Revenue Funds, however, is \$1,581,152 less than last year, but is \$1,914,452 more than in 1998. As a percentage of budgeted revenues, funds continue to come into Special Revenue Funds at a slower pace than in 1999, but faster than 1998.

The September distribution of **Local Sales Tax** receipts of \$1,718,113 is \$137,322 less than received in September of last year. Similarly, the total amount received for the year continues to be less than the previous two years. This year's total of \$16,052,128 is \$747,627 less than last year and \$982,824 less than received during 1998.

Based on year-to-date collections and information from the state Department of Revenue, the projection of sales tax revenue for this year has been reduced to \$3,141,250 less than budgeted, and \$1,351,081 less than actual prior year collections. Table 1 shows the

Table 1		
Local Sales Tax Collections (\$)		
Month	1999 Actual	2000 Actual
Jan.	\$2,004,720	\$1,663,285
Feb.	1,800,457	0
Mar.	1,450,901	3,671,566
Apr.	2,218,170	0
May	1,906,092	3,723,528
June	1,565,800	1,880,071
July	1,980,968	0
Aug.	2,017,210	3,395,565
Sept.	1,855,435	1,718,113
Oct.	1,898,417	1,698,029
Nov.	1,912,603	1,712,357
Dec.	1,655,058	1,452,237
Total	\$22,265,831	\$20,914,750



amounts Sedgwick County needs to collect in the coming months in order to meet this year's projection.

Investment Receipts distributed in September jumped to a new record high, as the County received \$821,680 this month, well above historic levels for this time period. While September was a scheduled distribution month, the amount received increased above projections as interest was distributed from a security that was called on a call date. Also, another security was sold, resulting in additional interest receipts being distributed in September. This month's distribution increased the total amount collected for the year to

\$8,113,358, which is a three-year high for this revenue source.

Community College Tuition receipts through September total \$148,447, bringing total revenue into this special revenue fund to \$2,591,597. This amount represents 120.4% of budgeted revenue. The additional revenue is due to \$198,432 of refunds for overpayments made to community colleges throughout Kansas where they overestimated the credit hours taken by Sedgwick County residents.

COMCARE collected \$90,841 in patient fees and other revenue in September. This amount brings the total year-to-date revenue for COMCARE (for all revenue sources) to \$6,163,285 or 87.92% of their budget revenues. This amount is 20.57% more than collected at this point last year.

The **Kansas Coliseum** collected \$157,545 in user fees and concession charges. This amount brings their year-to-date revenue total to \$1,780,607, or 61.0% of budgeted revenue for the year. This amount is 13.71% more than last year.

Emergency Medical Services collected \$461,260 in September in patient fees and payments from third parties, such as Medicare and insurance companies. This amount brings the total revenue collected to \$6,931,913, which is 83.02% of budgeted revenue. This amount is 6.27% less than collected last year.

SECTION 4: COMMITMENT HIGHLIGHTS

Overall, commitments for Total County Budgeted funds through September are \$136,815,420, or 71.2% of budget, as seen in Schedule 4. This amount is 5.5% more than last year, and the pace of expenditures is slower than in 1999, as commitments through September 1999 represented 71.9% of budgeted commitments.

Commitments in the General Fund reflect a similar pattern. General Fund commitments through September total \$84,113,125, which is \$7,730,151 more than last year. However, the pace of commitments is slightly slower than last year, as this year the amount committed represents 68.8% of budgeted commitments, versus 69.8% at this point last year.

As Schedule 4 shows, Special Revenue Funds are committing resources at a slightly faster pace than last year, but the total amount committed is less. Through September, total commitments for Special revenue funds is \$31,328,189, which is \$33,899 less than in 1999. This amount represents 66.4% of total budgeted commitments, which is the same level committed last year. While much of the reduction in commitments is the result of moving employee benefits into departmental operating budgets, three funds have expended fewer resources this year than last year.

Schedule 4A shows each fund's 2000 budget, year-to-date commitments, and total projected commitments for 2000. Total 2000 Projected Expenditures are the result of using historical data to project current year-to-date commitments through the remainder of the year. The Projected Over/Under (-) Budget at Year-End column is designed to show whether each fund will meet or exceed its 2000 budget.

Overall, current commitments from General Fund departments show the fund will end the year \$8,987,317 below budget. As reported in previous months' reports, there are several Departments that are projected to exceed their 2000 budget. An explanation of funds projected to exceed their budget is provided below:

1. **County Counselor.** Schedule 4A shows the Counselor's office exceeding its 2000 budget by \$86,961. This projection, however, includes payments made this year to outside legal counsel for services rendered in 1999. Expenditures for similar activity in 2000 will be monitored to determine if this budget requires an adjustment.
2. **Emergency Management.** September's projection shows this department exceeding its 2000 budget by \$31,283. This department, however, has experienced higher than anticipated costs for repairing warning sirens throughout Sedgwick County. This situation will be monitored to determine if this department will be able to meet all of its obligations through year-end.
3. **Stream Maintenance:** Schedule 4A show this Department projected to exceed its 2000 budget by \$14,587. This projection is the result of greater rate of expenditure in the Department's fleet charges than in previous years. This situation will be monitored to determine if a budget adjustment is necessary.
4. **Judge Riddel Boys Ranch.** September's projection for the Judge James Riddel Boys Ranch (JRBR) indicates it may exceed its 2000 budget by \$29,720. In reviewing the department's financial information, the JRBR is experiencing an increased rate of expenditure that is higher than historical levels for operating supplies and services. Should an adjustment become necessary, however, savings in other areas of the Department of Corrections, such as the Juvenile Detention Facility, may be used.

SECTION 5: GRANT HIGHLIGHTS

A public hearing was conducted by the Board of County Commissioners to accept recommendations for the use of Local Law Enforcement Block Grant (LLEBG) Funds for the fiscal year (FY) 2000 Grant period. On Sept. 5, 2000 the Local Law Enforcement Block Grant Advisory Board was convened by Commissioner Sciortino and accepted proposals for use of this years funding. The BOCC approved the application for funding of the programs recommended by the Advisory Board which included:

- Historic Courthouse Security Cameras and Monitors: \$14,262
- Technology enhancement for cases involving trace evidence: \$10,000
- Technology support (drug testing) for D.A. Diversion Program: \$2,730
- Repair and upgrade of the Firearms Target System: \$14,575
- Replace server for document imaging: \$9,300
- Educational and training materials (D.A.) Domestic Violence & Child Abuse Unit: \$2,500

The LLEBG will provide \$48,031 and the County will provide \$5,336 in matching funds. The application was submitted over the Internet on 9/21/00 and we have received award confirmation.

The Board of County Commissioners approved a grant application to be submitted to the Kansas Health Foundation, Recognition Grant Program, on behalf of the Department On Aging. The grant application requests funding in the amount of \$24,650.00 to maintain and expand the Community Service Coordination Program for the year 2001. The grant funds would be used to fund a portion of the Project Manager, two contracted Community Service Coordinators, a nurse consultant, supplies, travel and other misc. costs. No matching funds are required for this grant.

Sedgwick County Department of Emergency Management has received verbal notification from the Federal Emergency Management Agency (FEMA) of a new grant award under the federal Project Impact Program. Under Project Impact, Sedgwick County would receive up to \$300,000 to perform disaster mitigation planning and activities in cooperation with local cities and townships within the County. Local matching funds may come from other non federal funding sources used to fund projects and activities addressing the problems found during the planning and community input stage. This is a very high honor as Sedgwick County was chosen as one of the four communities out of all of FEMA Region IIV to receive this grant award.

Dora Timmerman, president of the Friends of the Sedgwick County Soldiers and Sailors Civil War Monument received notification from the John S. and James L. Knight Foundation of a \$25,000 grant award for use in the renovation of the memorial hall and the liberty statue. The "Friends of the Monument" Committee plan to present an update on their fundraising activities to the Board of County Commissioners in October.

SCHEDULE 1
ALL COUNTY FUNDS CUMULATIVE REVENUES AND COMMITMENTS
September 30, 2000

REVENUES	2000*		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
REVENUE CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
AD VALOREM TAXES	\$70,874,915	40.0%	\$71,966,070	101.5%	\$70,937,042	102.7%	\$68,619,982	102.5%
LOCAL RETAIL SALES TAX	24,056,000	13.6%	16,052,129	66.7%	16,799,755	78.2%	17,034,953	84.5%
MOTOR VEHICLE TAXES	9,804,683	5.5%	9,900,390	101.0%	7,621,295	66.1%	8,325,741	81.3%
OTHER TAXES	9,193,050	5.2%	8,561,114	93.1%	7,558,832	99.0%	7,858,716	86.8%
TOTAL TAXES	\$113,928,648	64.3%	\$106,479,703	93.5%	\$102,916,924	93.8%	\$101,839,392	95.7%
INTERGOVERNMENTAL REVENUE	16,340,064	9.2%	13,312,341	81.5%	12,454,706	79.9%	11,439,192	74.3%
USER FEES	27,933,399	15.8%	22,110,696	79.2%	19,136,225	83.0%	19,526,701	91.2%
REIMBURSEMENTS	5,558,380	3.1%	3,170,649	57.0%	4,300,848	81.9%	3,784,034	73.9%
USE OF MONEY AND PROPERTY	7,035,000	4.0%	8,113,358	115.3%	6,129,276	85.3%	4,748,689	70.4%
INTERFUND TRANSFERS	4,803,628	2.7%	3,294,487	68.6%	2,378,549	134.3%	950,625	50.6%
OTHER	1,474,442	0.8%	1,347,201	91.4%	1,242,471	113.9%	2,270,659	233.4%
TOTAL NON-TAX REVENUE	63,144,913	35.7%	51,348,732	81.3%	45,642,075	84.6%	42,719,900	83.4%
TOTAL REVENUE	\$177,073,561	100.0%	\$157,828,435	89.1%	\$148,558,999	82.4%	\$144,559,292	84.9%

* Amount includes only current revenues without cash balances carried forward from 1999.

COMMITMENTS	2000		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
COMMITMENT CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
PERSONNEL	\$88,598,309	46.1%	\$61,332,679	69.2%	\$ 56,367,592	65.2%	\$54,424,982	71.0%
CONTRACTUALS	61,689,146	32.1%	49,780,833	80.7%	47,200,091	83.6%	44,306,124	73.5%
COMMODITIES	8,366,326	4.4%	6,357,582	76.0%	5,014,754	73.8%	4,521,533	71.3%
CAPITAL IMPROVEMENTS	2,233,403	1.2%	2,161,330	96.8%	2,697,463	112.4%	1,088,804	94.8%
CAPITAL OUTLAY	4,633,629	2.4%	2,846,475	61.4%	2,886,438	81.5%	2,668,597	74.9%
INTERFUND	26,525,502	13.8%	14,336,521	54.0%	15,445,866	62.7%	14,852,070	66.7%
TOTAL COMMITMENTS	\$192,046,315	100.0%	\$136,815,420	71.2%	\$129,612,204	71.9%	\$121,862,110	71.6%

SCHEDULE 2
CASH STATUS BY FUND
September 30, 2000

FUND	ACTUAL RECEIPTS * THROUGH 09/30	ACTUAL COMMITMENTS THROUGH 09/30	BALANCE THROUGH 09/30
GENERAL FUND	\$110,612,130	\$82,113,125	\$28,499,005
SPECIAL REVENUE FUNDS			
Extension Council	1,074,504	795,419	279,085
Community College Tuition	2,591,597	1,552,467	1,039,130
Public Works--Highways	10,878,798	8,148,312	2,730,486
Solid Waste	958,085	371,104	586,981
Noxious Weeds	492,217	325,733	166,484
Comprehensive Community Care	7,093,001	4,575,067	2,517,934
Emergency Medical Service	8,719,547	7,019,398	1,700,149
Special Parks and Recreation	56,202	42,537	13,665
Emergency Telephone Services	1,824,307	1,305,015	519,292
Employee Benefits	3,636,738	0	3,636,738
Court Trustee Operations	4,603,147	2,311,672	2,291,475
Aging Services	2,373,069	1,562,759	810,310
Special Alcohol/Drug Programs	58,689	17,250	41,439
Convention/Tourism/Visitors Promotion	93,794	51,610	42,184
WSU Program Development	4,319,751	3,249,846	1,069,905
TOTAL SPECIAL REVENUE FUNDS	\$48,773,446	\$31,328,189	\$17,445,257
Bond and Interest	19,753,249	16,783,206	2,970,043
Kansas Coliseum	2,324,714	2,354,397	(29,683)
Fleet Management	6,672,478	4,236,503	2,435,975
TOTAL BUDGETED FUNDS	\$188,136,017	\$136,815,420	\$51,320,597
Fire District General	11,097,484	6,951,188	4,146,296
Fire Bond and Interest	71,377	4,153	67,224
FIRE DISTRICT FUNDS	\$11,168,861	\$6,955,341	\$4,213,520
SEWER DISTRICT FUND	\$813,451	\$760,931	\$52,520

* Amounts include fund balances carried forward from 1999.

SCHEDULE 3
CUMULATIVE RECEIPTS BY FUND
September 30, 2000

	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	ANNUAL BUDGET		RECEIPTS		RECEIPTS		RECEIPTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	\$111,795,678	63.1%	\$97,817,087	87.5%	\$87,504,286	80.0%	\$89,881,341	86.0%
SPECIAL REVENUE FUNDS								
Extension Council	1,028,401	0.6%	1,029,941	100.1%	848,003	93.5%	833,094	96.7%
Community College Tuition	1,710,536	1.0%	1,921,044	112.3%	1,718,722	81.8%	2,011,139	87.4%
Public Works--Highways	9,914,683	5.6%	10,133,981	102.2%	7,228,272	88.8%	5,955,505	73.5%
Solid Waste	1,022,700	0.6%	958,085	93.7%	0	0.0%	0	0.0%
Noxious Weeds	480,925	0.3%	439,891	91.5%	388,691	84.3%	398,332	85.0%
COMCARE	6,769,393	3.8%	6,163,285	91.0%	5,097,529	82.8%	4,385,243	76.3%
Emergency Medical Service	8,349,595	4.7%	6,931,913	83.0%	7,411,624	85.6%	7,010,168	88.1%
¹ Special Parks and Recreation	55,000	0.0%	49,381	89.8%	42,410	49.8%	45,449	58.2%
¹ Emergency Telephone Services	1,863,079	1.1%	1,551,638	83.3%	1,406,334	68.4%	1,336,176	73.2%
¹ Court Trustee Operations	2,874,766	1.6%	2,618,790	91.1%	2,273,856	80.6%	2,266,806	85.5%
Employee Benefits	0	0.0%	0	0.0%	8,704,197	88.4%	7,764,230	91.1%
Aging Services	2,191,018	1.2%	2,208,734	100.8%	1,869,273	90.4%	2,026,716	97.5%
¹ Special Alcohol/Drug Programs	70,380	0.0%	58,155	82.6%	54,886	67.4%	58,942	69.3%
¹ Convention/Tourism/Visitors Promotion	45,000	0.0%	14,350	31.9%	28,673	68.8%	33,641	102.4%
WSU Program Development	4,763,131	2.7%	4,319,751	90.7%	3,907,621	90.1%	3,359,046	74.0%
TOTAL SPECIAL REVENUE FUNDS	\$41,138,607	23.2%	\$38,398,939	93.3%	\$40,980,091	85.9%	\$37,484,487	102.0%
Bond and Interest	15,761,700	8.9%	15,990,800	101.5%	14,952,199	103.4%	11,851,399	93.3%
¹ Kansas Coliseum	2,885,194	1.6%	1,780,606	61.7%	1,565,870	46.1%	1,819,830	66.4%
¹ Fleet Management	5,492,382	3.1%	3,841,003	69.9%	3,556,553	66.4%	3,522,235	58.2%
TOTAL BUDGETED FUNDS	\$177,073,561	100.0%	\$157,828,435	89.1%	\$148,558,999	82.4%	\$144,559,292	84.9%
Fire District General	9,595,760	99.3%	9,664,920	100.7%	9,155,986	95.8%	8,259,586	90.8%
Fire Bond and Interest	71,140	0.7%	68,029	95.6%	73,237	94.6%	76,150	93.7%
FIRE DISTRICT FUNDS	\$9,666,900	100.0%	\$9,732,949	100.7%	\$9,229,223	95.8%	\$8,335,736	90.8%
SEWER DISTRICT FUND	\$1,157,099	100.0%	\$761,213	65.8%	\$869,499	75.2%	\$715,771	70.2%

¹ No budgeted ad valorem tax support.

SCHEDULE 4
CUMULATIVE CURRENT COMMITMENTS BY FUND
August 31, 2000

	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	ANNUAL BUDGET		COMMITMENTS		COMMITMENTS		COMMITMENTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	\$119,312,219	62.1%	\$82,113,125	68.8%	\$76,382,974	69.8%	\$72,061,818	69.0%
SPECIAL REVENUE FUNDS								
Extension Council	1,060,556	0.6%	795,419	75.0%	674,102	74.4%	634,643	73.7%
Community College Tuition	2,152,500	1.1%	1,552,467	72.1%	1,137,694	54.2%	1,211,045	52.7%
Public Works--Highways	11,055,426	5.8%	8,148,312	73.7%	5,937,114	72.9%	5,754,805	71.0%
Solid Waste	1,022,700	0.5%	371,104	36.3%	0	0.0%	0	0.0%
Noxious Weeds	505,232	0.3%	325,733	64.5%	328,406	71.2%	323,231	69.0%
COMCARE	7,009,744	3.7%	4,575,067	65.3%	4,036,226	65.6%	3,821,247	66.5%
Emergency Medical Service	9,968,065	5.2%	7,019,398	70.4%	5,843,332	67.5%	5,568,516	72.5%
¹ Special Parks and Recreation	59,251	0.0%	42,537	71.8%	40,117	47.1%	47,173	60.5%
¹ Emergency Telephone Services	1,958,870	1.0%	1,305,015	66.6%	1,393,075	67.8%	1,510,730	82.8%
¹ Court Trustee Operations	3,905,829	2.0%	2,311,672	59.2%	1,908,073	67.6%	1,635,359	61.7%
Employee Benefits	1,274,380	0.7%	0	0.0%	5,652,318	57.4%	5,585,203	65.6%
Aging Services	2,282,381	1.2%	1,562,759	68.5%	1,414,090	68.4%	1,578,911	75.9%
¹ Special Alcohol/Drug Programs	70,392	0.0%	17,250	24.5%	48,231	59.2%	15,001	17.6%
¹ Convention/Tourism/Visitors Promotion	71,821	0.0%	51,610	71.9%	2,863	6.9%	19,675	59.9%
WSU Program Development	4,763,131	2.5%	3,249,846	68.2%	3,250,447	75.0%	3,694,280	95.3%
TOTAL SPECIAL REVENUE FUNDS	\$47,160,278	24.6%	\$31,328,189	66.4%	\$31,666,088	66.4%	\$31,399,819	70.9%
Bond and Interest	16,788,011	8.7%	16,783,206	100.0%	14,460,275	100.0%	12,280,310	96.7%
¹ Kansas Coliseum	3,286,044	1.7%	2,354,397	71.6%	2,646,481	78.0%	2,101,490	76.7%
¹ Fleet Management	5,499,763	2.9%	4,236,503	77.0%	4,456,386	83.2%	4,018,673	66.4%
TOTAL BUDGETED FUNDS	\$192,046,315	100.0%	\$136,815,420	71.2%	\$129,612,204	71.9%	\$121,862,110	71.6%
Fire District General	10,005,927	99.3%	6,951,188	69.5%	6,493,510	68.0%	6,382,294	73.8%
Fire Bond and Interest	73,505	0.7%	4,153	5.6%	6,103	7.9%	8,053	9.9%
FIRE DISTRICT FUNDS	\$10,079,432	100.0%	\$6,955,341	69.0%	\$6,493,510	67.4%	\$6,390,347	73.2%
SEWER DISTRICT FUND	\$1,191,535	100.0%	\$760,931	63.9%	\$701,335	60.7%	\$703,387	69.0%

¹ No budgeted ad valorem tax support.

Schedule 4A
Year-End Projections
September 30, 2000

GENERAL FUND DEPARTMENT	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2000 Projected Expenditures	Projected Over/Under(-) Budget at Year End
Register of Deeds	680,492	456,081	620,042	-60,450
County Commission	583,975	429,035	535,994	-47,981
County Treasurer	904,748	627,760	842,336	-62,412
County Clerk	719,014	524,819	674,863	-44,151
DIO - Operations	8,214,392	6,104,393	7,839,215	-375,177
Legal	1,688,175	1,136,303	1,775,136	86,961
Old Cowtown Museum	421,530	339,973	352,424	-69,106
District Attorney	5,825,887	4,086,223	5,564,194	-261,693
Sheriff	13,052,931	9,235,190	12,701,797	-351,134
Detention Facilities Operations	18,204,538	13,297,757	17,530,656	-673,882
Animal Control	310,341	206,902	274,220	-36,121
Environmental Resources	207,959	179,121	197,900	-10,059
Emergency Management	364,143	285,587	395,426	31,283
Election Office	894,153	626,434	833,185	-60,968
Code Enforcement	795,257	544,087	744,027	-51,230
Stream Maintenance	351,538	263,029	366,125	14,587
Lake Afton Park	618,157	478,818	580,029	-38,128
Sedgwick County Park	312,981	237,175	319,221	6,240
Sedgwick County Zoo	3,483,889	2,750,098	3,478,890	-4,999
Government Relations	41,863	41,856	41,856	-7
Culture/Recreation	1,819,144	1,482,754	1,819,144	0
County Manager	990,199	647,056	916,082	-74,117
Accounting	1,022,989	725,282	998,311	-24,678
Human Resources	906,309	600,646	824,582	-81,727
Purchasing	568,915	362,490	549,879	-19,036
Division of Finance	670,121	340,401	577,147	-92,974
Juvenile Detention Facility	4,424,940	3,014,963	3,818,432	-606,508
Judge Riddell Boys Ranch	2,546,176	1,916,085	2,578,437	32,261
Juvenile Residential Facility	1,023,902	717,448	980,215	-43,687
18th Judicial District	1,829,865	1,324,271	1,822,987	-6,878
District Coroner	2,268,637	1,730,712	2,178,357	-90,280
Pretrial Services	347,919	250,683	341,008	-6,911
Emergency Communications	3,387,637	2,266,871	3,056,439	-331,198
Community Health Dept.	1,711,531	1,711,531	1,711,531	0
Flood Control	719,920	719,920	719,920	0
County Appraiser	4,174,571	2,948,107	3,928,751	-245,820
Community Development	1,548,572	1,382,216	1,510,186	-38,386
Developmental Disabilities	2,052,004	1,935,066	2,052,004	0
Community Crime Prevention	1,084,939	1,057,499	1,084,939	0
Risk Management	504,368	427,326	490,356	-14,012
Budgeted Transfers	17,218,580	8,133,595	14,289,740	-2,928,840
Physical Disabilities	746,108	600,206	746,108	0
DIO - Information Services	7,515,541	5,653,961	7,314,849	-200,692
Operating Reserve	2,673,369	312,396	467,960	-2,205,409
TOTAL GENERAL FUND	119,432,219	82,112,125	110,444,902	-8,987,317

GENERAL FUND DEPARTMENT	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2000 Projected Expenditures	Over/Under(-) Budget at Year End
SPECIAL REVENUE FUNDS				
Extension Council	1,060,556	795,419	1,060,556	0
Community College Tuition	2,152,500	1,552,467	2,152,500	0
Public Works--Highways	11,055,426	8,148,312	10,944,142	-111,284
Solid Waste	1,022,700	371,104	488,569	-534,131
Noxious Weeds	505,232	325,733	436,048	-69,184
COMCARE	7,009,744	4,575,067	6,796,783	-212,961
Emergency Medical Service	9,968,065	7,019,398	9,885,485	-82,580
Special Parks and Recreation	59,251	42,537	59,251	0
Emergency Telephone Services	1,958,870	1,305,015	1,841,911	-116,959
Court Trustee Operations	3,905,829	2,311,672	3,375,487	-530,342
Employee Benefits	1,274,380	0	0	-1,274,380
Aging Services	2,282,381	1,562,759	2,261,930	-20,451
Special Alcohol/Drug Programs	70,392	17,250	70,392	0
Convention/Tourism/Visitors Promotion	71,821	51,610	71,821	0
WSU Program Development	4,763,131	3,249,847	4,421,961	-341,170
TOTAL SPECIAL REVENUE FUND	47,160,278	31,328,190	43,866,836	-3,293,442
Bond and Interest	16,788,011	16,783,206	16,783,011	-5,000
Kansas Coliseum	3,286,044	2,354,397	3,128,439	-157,605
Fleet Management	5,499,763	4,236,503	5,436,503	-63,260
TOTAL BUDGETED FUNDS	192,166,315	136,814,421	179,659,691	-12,506,624
Fire District General	10,005,927	6,951,188	9,574,803	-431,124
Fire Bond and Interest	73,505	4,153	7,849	-65,656
FIRE DISTRICT FUNDS	10,079,432	6,955,341	9,582,652	-496,780
SEWER DISTRICT FUND	1,191,535	760,931	1,172,952	-18,583

SCHEDULE 5
FUND BALANCE STATUS BY GRANT FUND
Accumulated Activity for the Period (Budget Basis)
Ending September 30, 2000

FUND	BEGINNING BALANCE	CANCELLED PRIOR YEAR EXPENSES	TOTAL CURRENT RECEIPTS	TOTAL CURRENT COMMITMENTS	ENDING UNENCASHED BALANCE
GRANT FUNDS					
Aging Case Management	-3,615	-78	110,578	61,732	45,153
Aging Income Eligible	272,930	78	190,444	460,418	3,034
Aging Administration	8,084		96,779	89,123	15,740
Aging Care Assessments	84,906	322	123,455	81,489	127,194
Aging Disaster Assistance	-3,833		18,714	11,285	3,596
Aging -Support Services	9,777		0	0	9,777
Aging Transportation	31,765	7	446,719	342,380	136,111
Charter Bus Program	447		0	4,861	-4,414
Coordination Transportation DIS	-9,793		165,533	124,089	31,651
HUD Section 8	-36,732		0	10,818	-47,550
Medicaid Case Management	298,696		641,326	575,357	364,665
Mental Illness Subsidy	77,862		182	22,890	55,154
Senior Care Act	42,375		256,706	212,744	86,337
Service Coordination	-3,715		19,085	24,374	-9,004
Title III-C, Home Delivered USDA	-41,359		404,084	441,688	-78,963
Title III-D, In Home Services	3,571		2,106	4,351	1,326
Title III -F, Health Promotion	-2,558		31,283	35,436	-6,711
Title III-B, Support Services	-35,453		270,065	292,435	-57,823
Title III-C, Congregate Meal	-102,873		492,143	464,997	-75,727
Transportation Coordination	-32,749		32,749	0	0
Subtotal for Aging Department	557,733	329	3,301,951	3,260,467	599,546
Health Wave 1999	71,230		147,273	32,482	186,021
Mental Health - COMCARE	9,824,101		5,861,556	10,898,516	4,787,141
MH State Financing	1,250,531		1,174,514	1,213,373	1,211,672
Special Alcohol/Drug Programs	2,034		58,155	18,750	41,439
State Pass Thur- Project Freedom	3,405		24,547	36,823	-8,871
Supplemental MR State Aid (CDDO)	4,224,049		1,921,941	3,133,177	3,012,813
Subtotal for COMCARE Department	15,375,350	0	9,187,986	15,333,121	9,230,215
Home - Housing Rehab	12,610		107,114	117,811	1,913
Home TBA	-2,496		19,000	171,421	-154,917
HUD Certificate	61,464		216,077	173,277	104,264
HUD Voucher Program	248,770		377,316	522,396	103,690
Subtotal for Community Development	320,348	0	719,507	984,905	54,950

FUND	BEGINNING BALANCE	Cancel Unenc	TOTAL Current	TOTAL Current	ENDING Unenc
			EXPENSES	COMMITMENTS	CASH BALANCE
Community Corrections	147,207	43	3,650,047	2,401,813	1,395,484
Condition Violator	33,378		298,102	169,210	162,270
Juvenile Court	179,126	69	709,183	851,803	36,575
Juvenile Justice Auth. - Case Mgmt	175,125		3,396,799	3,539,792	32,132
Juvenile Justice Auth. - Comm. Plan	47,518	33	562,441	290,791	319,201
SCYP Grant	32,319		527,033	521,922	37,430
Subtotal for Corrections Department	614,673	145	9,143,605	7,775,331	1,983,092
DA Consumer Investigator	29,211		0	28,884	327
Drug Enforcement	11,966		97,921	81,876	28,011
D.A. Family Group Conference	0		147,027	19,443	127,584
D.A. Victim - assistance	3,175		39,529	39,740	2,964
Pros Attorney Training Fund	134,531		92,138	102,657	124,012
Subtotal for District Attorney	178,883	0	376,615	272,600	282,898
Byrne Grant District Court	-2,661		0	0	-2,661
D.A. Diversion	0		110,763	74,707	36,056
D.C. Detention Advocacy	0		104,223	75,011	29,212
Foster Care/Adoption - State	44,946		230,010	142,385	132,571
Judicial Technology	4,288		76,244	3,713	76,819
Subtotal for District Court	46,573	0	521,240	295,816	271,997
CDBG Micro Loan Program	7,500		47,500	45,000	10,000
Flying in Formation - General	0		0	0	0
KS Mortgage Savers Program	168,124		112,484	278,108	2,500
Subtotal for Economic Development	175,624	0	159,984	323,108	12,500
DEA Forfeiture and Seizure	228,181		99,900	139,151	188,930
Exploited/Missing child-General	1,408		2,326	298	3,436
Federal Asset Forfeiture-DEA	83,769		25,863	70,248	39,384
MCT Grant - Sheriff	80,911		58,465	198,274	-58,898
Subtotal for Sheriff Department	394,269	0	186,554	407,971	172,852
BJA Grant	32,501		65,698	95,894	2,305
FEMA Buyout	234,803	5,317	827	210,399	30,547
KDHE Grant - Solid Waste	20,025		0	24,103	-4,078
SIDS Network	-6,285		6,623	22,191	-21,853
Various Misc. Grants	47,733		73,529	41,174	80,088
Subtotal for Various/Miscellaneous	328,778	5,317	146,677	393,761	87,010
TOTAL GRANT FUNDS	17,992,231	5,790	23,744,119	29,047,080	12,695,060
Auto License	98,276		2,100,800	2,088,516	110,560
TOTAL FUNDS	18,090,507	5,790	25,844,919	31,135,596	12,805,620

-1 Includes Accumulated Medicaid and Income Eligible program income.

-2 Includes prepaid grant funds

-3 Does not include grants and contracts receivable

-4 Includes prepaid grant and contract funds and accumulated program income

* Deposits in transit as of December 31, 1999, in bank not included in fund.